ANNUAL REPORT

CARROLL COUNTY

New Hampshire

1955

ANNUAL REPORT

OF THE

OFFICERS

COUNTY COMMISSIONERS, TREASURER,
SUPERINTENDENT OF THE COUNTY HOME,
SOLICITOR, AUDITORS, CLERK OF COURT,
SHERIFF AND JAILER

OF

CARROLL COUNTY

FOR THE YEAR ENDING

DECEMBER THIRTY-FIRST

1955

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CARROLL COUNTY OFFICERS

Commissioners

EDWIN B. EDGERLY	Tuftonboro
SAMUEL P. MacKENZIE	Wakefield
JOHN N. LEIGHTON	Conway

Treasurer

KENNETH BERRY	Wolfeboro

Solicitor

ARLOND C. SHEA	Conway

Sheriff

CLYDE B. FOSS	Moultonboro

Registrar of Deeds

LEE T. GRAY	Wolfeboro

Registrar of Probate

ESTELLA M. WHITE	Ossipee

Clerk of Court

ROBERT C. SAWYER	Ossipee

Auditors

ALBERT P. BALLARD	Ossipee
HERBERT C. LOVEJOY	Conway

Physician

FRANCIS J. C. DUBE, M. D.	Ossipee

Superintendent and Matron of County Home

MR. and MRS. HENRY J. HATCH North Conway

Jailer

HENRY J. HATCH North Conway

DEPUTY SHERIFFS

Name	Term	Town
IRENE C. BRYANT	January 1, 1951 - January 1, 1956	Madison
ROBERT L. DAVISON	December 11, 1951 - January 1, 1956	Center Ossipee
ALBERT K. ELLIOTT	January 1, 1951 - February 27, 1955	Wolfeboro
FRED W. LONG	April 1, 1955 - January 1, 1956	Wolfeboro
JOSEPH N. GLOVER	July 1, 1952 - January 1, 1956	East Sandwich
HERBERT L. TAYLOR	January 1, 1951 - January 1, 1956	Conway
CHARLES A. SEVERANCE	January 1, 1951 - January 1, 1956	Moultonboro
HENRY J. HATCH	November 1, 1953 - January 1, 1956	North Conway

MEMBERS OF THE CARROLL COUNTY DELEGATION

New Hampshire House of Representatives

Albany	Not Represented	
Bartlett	Earl W. Chandler	R
Brookfield	Not Represented	
Chatham	Not Represented	
Conway	Elmer H. Downs, Mellen Benson, Milburn F. Roberts	R
Eaton	Not Represented	
Effingham	Not Represented	
Freedom	Edward Stokes	D
Hart's Location	Not Represented	
Jackson	Not Represented	
Madison	Guy Nickerson	R
Moultonboro	Stewart Lamprey	R
Ossipee	Margaretta Hayden	R
Sandwich	Reuben Hodge	R
Tuftonboro	Forrest Hodgdon	R
Wakefield	Clarence Peaslee	R
Wolfeboro	Joe Ford, Page Weeks	R
Tamworth	Earl Remick	R

DELEGATES TO COUNTY CONVENTION

Albany	Richard H. McKey, Jr.
Brookfield	Jasper Palmer
Chatham	Millard H. Chandler
Eaton	Grace Morrison
Jackson	Arthur Gale
Hart's Location	Florence Morey
Effingham	John Thompson

DELEGATION MEETING

Wednesday, January 12, 1955

Division 5, House of Representatives

Meeting called to order by Chairman Hodgdon, for purpose of organization, at 1.00 p. m. All members were present; no delegates for county convention appeared.

A quorum being established, nominations were in order. Peaslee moved, seconded by Benson, that Hodgdon serve as Chairman. Lamprey moved that nominations cease, and motion was carried. Downs moved, seconded by Peaslee, that Ford serve as Clerk. Stokes moved that nominations cease, and motion carried.

For Executive Committee: Downs, Hodge, and Hayden were duly moved and seconded to serve as members of the Executive Committee. Motion carried.

In accordance with the desires of the delegation, Chairman Hodgdon was directed to make inquiries regarding the possibility of securing a seat on the Fish & Game Committee for Chandler.

There being no further business, the meeting was adjourned, subject to call of the Chair.

JOSEPH P. FORD,
Clerk.

FORREST W. HODGDON,
Chairman.

BUDGET, PUBLIC HEARING

Carroll County

Saturday, January 15, 1955

Room 3, Ossipee Court House

Meeting called to order by Chairman Hodgdon, at 2.20 p. m. Present: Commissioners Edgerly, Leighton, and MacKenzie; Representatives Ford, Hodgdon, Hodge, and Downs; County Convention Delegates Thompson, Morey, and Palmer; Extension Agent Fenton; and County Farm Superintendent Hatch.

Informal discussion ensued on county budget for 1955.

Notice for above hearing was printed in the **Conway Reporter, Carroll County Independent,** and **Granite State News.**

Meeting adjourned at 3.30 p. m.

JOSEPH P. FORD,
Clerk.

FORREST W. HODGDON,
Chairman.

CARROLL COUNTY BUDGET MEETING

County Farm, February 5, 1955

Ossipee, N. H.

Meeting called to order by Chairman Hodgdon at 2.00 p. m. Present: Chandler, Benson, Downs, Roberts, Stokes, Lamprey, Hodgdon, Hodge, Peaslee, Ford, and County Convention delegates Palmer, Morrison, Thompson, and Morey.

Commissioner Leighton discussed the newly expanded infirmary at the county home. 35 patients at present.

Expects to reach a profit-making peak next year, with doubling of present capacity.

Commissioner MacKenzie explained the new water supply. $1,334.00 spent on well and piping. Excellent water flow.

Superintendent Hatch discussed farm budget. Good hay and potato crops, and corn silage. 27 head of cattle, including 16 cows. $3,466.00 worth of milk sold.

Sheriff Foss questioned at length concerning requested increase for his department.

Executive session: Morrison moved, seconded by Stokes, that $750.00 be stricken from sheriff's budget, for total reduced appropriation of $14,350.00. Motion carried.

Chandler suggested that farm might procure a foundation herd of pure bred cattle for benefit of county farmers.

Chandler moved, seconded by Morey, that $1,670.54 be added to county farm budget for needed repairs, to be broken down as follows: porch, $465.14; new sill and rear stairs, $555.40; insulation of floor under men's dorm, $650.00. Motion carried.

Chandler moved, seconded by Thompson, that new total budget of $148,960.54 ($124,532.21 of which to be raised by taxes) for the county be adopted. Motion carried.

On motion of Morey the meeting adjourned at 5.00 p. m.

JOSEPH P. FORD,
Clerk.

FORREST W. HODGDON,
Chairman.

EXECUTIVE COMMITTEE MEETING

County Farm, April 15, 1955

After dinner and inspection at County Farm, meeting called to order at Court House by Chairman Hodgdon at 1.30 p. m. to consider quarterly budget of county. Members present: Hodgdon, Ford, Hayden, Hodge, and Downs.

Superintendent Hatch discussed farm budget. Income $2,600.00 in black, due to sale of lumber which netted $2,000.00. Number of inmates—36.

Commissioners Edgerly, MacKenzie, and Leighton discussed county budget, which is currently in excess of appropriations due to unanticipated heavy first quarter expenditures. $6,945.52 has been overspent in first quarter.

Registrar of Deeds, Lee Gray, discussed burden of working photostat machine under present set-up. Desires a deputy registrar to aid him in operation of machine, with particular reference to indexing of county records. Also suggested that county furnish supplies, and that he in turn pay for cost of running the machine. Cost of deputy registrar estimated at $1,700.00 per year.

Ford moved, seconded by Hayden, that Registrar Gray's problem be a first order of business at next delegation meeting. Motion approved.

Downs moved, seconded by Hodge, that Executive Committee meet every quarter, on the third Fridays of April, July, and October.

Meeting adjourned at 3.00 p. m., subject to call of chair.

JOSEPH P. FORD,
Clerk.

FORREST W. HODGDON,
Chairman.

DELEGATION MEETING

Room 306, State House

Concord, N. H., July 6, 1955

Meeting called to order by Chairman Hodgdon at 3.00 p. m. Members present: Hodgdon, Hayden, Remick, Stokes, Hodge, Benson, Downs, Ford, Roberts, and Chandler.

Chairman Hodgdon declared that the first order of business was the problem concerning the payment of Registrar of Deed's money from photostat machine. Discussion ensued.

Remick moved, seconded by Chandler, that no further action be taken at this time, pending procurement of additional information relating to the above problem. Motion carried.

No further business being had, the meeting was adjourned at 3.45 p. m., subject to call of the chair.

JOSEPH P. FORD,
Clerk.

FORREST W. HODGDON,
Chairman.

CARROLL COUNTY BUDGET, 1955

General Government—1955 Budget

Salaries of:	
Commissioners,	$ 2,500.00
Treasurer,	500.00
Auditors,	150.00
Solicitor,	1,200.00
Medical referee,	1,000.00
Sheriff,	1,200.00
Special state audit,	500.00
Expenses of:	
Commissioners,	1,500.00
Treasurer,	400.00
Auditors,	20.00
Solicitor,	300.00
Medical referee,	100.00
Commissioners' office expense,	600.00
Register of deeds,	1,000.00
Register of probate,	1,200.00
Court house,	4,000.00
Jury payroll,	3,000.00
State vs. Payroll,	750.00
Counsel fees,	400.00
Stenographer,	2,000.00
Clerk of courts,	9,000.00
Sheriff and deputies,	14,350.00
Sheriff's office equipment,	300.00
Public welfare:	
County home,	66,745.54
Direct aid,	7,500.00
Old age assistance,	3,000.00
B & C Children	7,500.00
Soldier's aid,	1,500.00
Interest of temporary loans,	500.00

Photostat expenses,	1,000.00
Extension service,	10,990.00
Special indexing,	2,830.00
Gaffney Library,	200.00
Regional Associations,	500.00
Retirement fund,	525.00
Miscellaneous,	100.00
	$148,860.54

COMMISSIONERS' REPORT

Optimism voiced by the Carroll County Commissioners in their report of 1954 was realized, and the year 1955 turned out to be a prosperous one. Even though some appropriations were exceeded, by and large the picture is a satisfactory one.

It is impossible to anticipate the number of board and care children who will become County charges during any coming year; neither can the Commissioners foresee an unprecedented fall cold spell, when additional coal is a necessity. Because of these reasons, the appropriations for both of the above-mentioned items were overspent.

Carroll County has been honored twice in recent years by having the President of the State Association of County Commissioners chosen from this County. Commissioner John Leighton, as President in 1955, attended a national meeting in Richmond, Virginia, on July 15, 16, and 17. The expenses of such a trip are borne jointly by the honored County and the State Association.

Very little money was spent about the Court House, other than for occasional equipment needed in the various departments, and some leveling off of ground in back of the building. An additional $25,000.00 was added to the insurance on the Court House as of July 1st. A bit of landscaping is planned for the coming spring.

Most activities during 1955 were centered at the Home and on the County Farm. From a total of 35 one year ago, the number of inmates, guests, and boarders

has risen to 43 as of December 31st. The infirmary is full, and Mrs. Hatch has one registered nurse and four nurses' aides under her supervision. Every town in the county but Eaton is or has been represented at the Home during the year, and there is a waiting list for the infirmary. The price for board and care ranges from $60.00 to $150.00 per month, depending upon what attention is necessary. From these paying residents $25,-699.03 was realized during 1955.

When it comes to doings on the Farm, Superintendent Hatch has been plenty busy. Some fifty thousand feet of blown-down timber was salvaged, and the various alterations about the Home buildings, authorized by the Delegation, were overseen by him. The converted cow shed is filled, and then some, with fine Holsteins; sixteen cows have stanchions, and eight calves are tied behind them. Small pens are occupied by young stock, and several are quartered in horse stalls. Eight of the animals are registered, and the average production per cow for the year was 9,461.8. Two cows produced over 13,000 pounds of milk each. The milk check from Strafford Dairies, where milk is shipped, averaged $460.00 per month. Along with this, at least sixty quarts are consumed daily in the Home and the House of Correction. For want of storage space approximately eighty tons of hay was sold. There were five acres of small crops planted from which, after much canning and the filling of the walk-in freezer, approximately $300.00 worth of vegetables was sold to people who came to the Farm. Four hundred plus bushels of potatoes were harvested, and two silos filled with silage that had mature grain on it, was not frost bitten and in excellent condition. Besides this, over four hundred bushels of corn were husked to help on the grain bill. Mr. Hatch had plenty of help all year, since the House of Correction was full a great part of the time with

young strong men. Once it was necessary to set up cots outside of the cell block.

This résumé of county doings should not end without thanking the many Carroll County residents and groups of people who have visited the Home and been helpful in all kinds of ways. The "Day-book" shows some three hundred visitors; and at least a dozen organizations have furnished entertainment in one form or another. This was particularly true at Christmas when private individuals, as well as church, school, grange and Rotary groups, also the Wolfeboro W. C. T. U., all made donations and entertained in some way.

It would seem that Mr. and Mrs. Hatch are doing a creditable job for Carroll County. People who visit with them are high in their praises, and many have voiced the opinion that no part of the institution should be done away with, as was the possibility not too long ago. On July 9, 1955, Mr. Hatch was appointed by Governor Dwinell to represent Carroll County on the Agricultural Advisory Board of New Hampshire.

A financial report can be found on following pages, but some explanation of the various savings accounts will be informative. One Fred Sawyer, who came to the Home from Conway in 1928, was a man without legs. He worked constantly carving pairs of oxen with his jackknife, and selling them to go all over New England. For quite a time Mr. Sawyer kept the earnings under his pillow; but when the amount reached a few hundred dollars, Superintendent Fred Richardson convinced Mr. Sawyer that it would be better to have this money in a bank where interest could accrue. Accordingly, in 1935 a few hundred dollars were placed in the Wolfeboro National Bank. Additions were made from time to time until, upon the death of Mr. Sawyer in 1940, the amount

had reached some over $800.00. The present Sawyer account of $1,269.59 represents this money and interest. The burning of the County barn in 1952 is remembered by all, and $17,338.96 was collected by insurance. After using some of this money to convert a tool shed into a place for the cows and making certain replacements, $13,141.33 represents the balance together with interest that has been earned. It would seem that this money should be used in replacing the old barn and that any new structure should be fireproof, since three barns have been destroyed by fire on this same site. The Water Fund of $5,000.00 was established in 1952, and the $1,880.70 represents the balance after a very satisfactory water system of spring tapping has been put into operation. Another $5,000.00 represents the amount of money voted by the 1954 delegation to be taken from cash surplus and earmarked Building Fund. The additional $41.67 is interest.

EDWIN B. EDGERLY,
SAMUEL P. MacKENZIE,
JOHN N. LEIGHTON,

Commissioners of
Carroll County.

FINANCIAL REPORT

Carroll County, December 31, 1955

BALANCE SHEET

Assets

Cash on hand, December 31, 1955,	$16,333.22	
Other assets:		
(A) Accounts due Home, O. A. A. and board and care,	6,934.43	
(B) Photostat,	1,133.06	
(C) Other,	402.61	
Total assets,		$24,803.32

Liabilities

Accounts owed by the county,	None	
Total liabilities,	None	
In Wolfeboro National Bank Savings account:		
Barn insurance,	$13,141.33	
Sawyer account,	1,269.59	
In North Conway Loan and Banking Company:		
Building fund,	5,041.67	
Water fund,	1,880.70	
		21,333.29
Surplus, excess of assets over liabilities,		$46,136.61

UNIFORM CLASSIFICATION

Receipts

Current revenue:		
Taxes from towns,		$124,532.21
Income of institutions:		
County Farm,		38,111.64
Reimbursement of expenditures:		
Board and care of children,	$868.00	
Old age assistance,	191.42	
D. A. Tuftonboro case,	320.00	
D. A. Hillsboro County,	30.00	
Extended coverage insurance,	283.94	
Surplus commodities,	887.54	
		2,580.90
Total current revenue receipts,		$165,224.75
Receipts other than current revenue:		
Temporary loan,		75,000.00
		$240,224.75
All other receipts:		
Photostat machine,		957.83
Total receipts from all sources,		$241,182.58
Cash on hand beginning of year,		19,350.06
Grand total,		$260,532.64

Payments

1. Salaries:

(a)	Commissioners,	$2,640.00
(b)	Treasurer,	500.00
(c)	Auditors,	100.00
(d)	Solicitor,	1,200.00

(e)	Medical referee,	427.00	
(f)	Sheriff,	1,200.00	
			$ 6,067.00
2.	Expenses:		
(a)	Above officers,	$2,855.96	
(b)	Register of deeds,	1,050.16	
(c)	Register of probate,	1,399.83	
(d)	Commissioners' office expense,	658.36	
			5,964.31
3.	Care and supplies for Court House,		4,578.67
4.	Superior Court:		
(a)	Jury payrolls,	$ 2,366.49	
(b)	State vs. Payrolls,	391.90	
(c)	Counsel fees,	135.00	
(d)	Stenographer, etc.,	2,689.58	
(e)	Clerk of Superior Court,	7,882.63	
(f)	Sheriff and deputies,	14,375.71	
(g)	Sheriff's office equipment,	111.10	
			27,952.41
5.	Public welfare:		
(a)	County Home expenditures,	$74,937.74*	
(b)	Support of poor,	8,040.65	
(c)	Old age assistance,	2,520.87	
(d)	Board and care of children,	11,388.26	
(e)	Aid to soldiers,	1,705.62	
			98,593.14
6.	Interest:		
(a)	Paid on temporary loans,		641.09
7.	Total outlay payments, indebtedness:		

(a) Payments on temporary loans,		75,000.00
8. All other payments:		
(a) Special indexing,	$ 3,144.19	
(b) Photostat machine,	1,898.21	
(c) Extension service,	10,989.96	
(d) Gaffney Library,	200.00	
(e) Regional appropriation,	500.00	
(f) Retirement,	379.15	
(g) Contingent fund,	120.00	
(h) Surplus commodities,	685.79	
(i) State audit,	535.44	
(j) Miscellaneous,	85.02	
		18,537.76
Total payments for all purposes,		$237,334.26
Cash on hand at end of year,		16,333.22
Grand total,		$253,667.48
*Spent at County Home,	$74,937.74	
Income from County Home,	38,111.64	
Actual cost,		$36,826.10

SCHEDULE OF COUNTY PROPERTY

Land and buildings:	
(a) Court House,	$ 92,000.00
(b) Jail,	35,000.00
(c) County Home,	55,000.00
(d) Stable, cow and long shed,	12,000.00
(e) Heating plant,	7,500.00
(f) Hog and henhouse,	1,350.00
(g) Store shed and blacksmith shop,	1,500.00
	$204,350.00

Furniture and equipment:	
(a) Court House,	$ 20,000.00
(b) Jail,	1,500.00
(c) Alms house,	32,000.00
(d) Cow shed and stable,	9,000.00
(e) Heating plant,	2,000.00
(f) Hog house, henhouse,	300.00
	$ 64,800.00
	204,350.00
Grand total,	$269,150.00

DETAIL OF CASH RECEIPTS, 1955

Tax, 1955

Town	Paid
Albany,	$ 1,399.74
Bartlett,	5,494.36
Brookfield,	1,750.92
Chatham,	824.40
Conway,	25,606.31
Eaton,	925.27
Effingham,	2,286.41
Freedom,	3,447.05
Hale's Location,	3.74
Hart's Location,	73.47
Jackson,	3,534.23
Madison,	3,906.58
Moultonboro,	13,626.32
Ossipee,	9,425.84
Sandwich,	6,292.61
Tamworth,	5,947.66
Tuftonboro,	10,060.96
Wakefield,	7,957.61
Wolfeboro,	21,968.73
Total,	$124,532.21

Income from County Home and Farm,	$38,111.64	
Reimbursement, dependent children,	932.42	
Reimbursement, old age,	157.00	
Reimbursement, Tuftonboro case,	320.00	
Photostat machine,	957.83	
Extended coverage insurance,	383.84	
Tax anticipation notes,	75,000.00	
Surplus commodities,	887.54	
		116,750.37
Total,		$241,282.58

DETAIL OF CASH DISBURSEMENTS

Current maintenance expenses:		
Salaries, commissioners:		
Edgerly,	$ 870.00	
MacKenzie,	825.00	
Leighton,	945.00	
		$ 2,640.00
Treasurer,	$ 500.00	
Auditors,	100.00	
Solicitor,	1,200.00	
Medical referee,	427.00	
Sheriff,	1,200.00	
		3,427.00
Expenses of officers:		
Commissioners:		
Edgerly,	$377.42	
MacKenzie,	309.80	
Leighton,	945.81	
		1,633.03
Commissioner's office expense,		658.24
Treasurer,	$618.78	
Solicitor,	358.60	

Medical referee,	86.35	
Auditors,	11.20	
Sheriff,	148.00	
		1,222.93
Register of deeds,		1,050.16
Register of probate,		1,399.83
Care and supplies for Court House,		4,578.67
Superior Court:		
Jury payroll,	$ 2,366.49	
State vs. Payrolls,	391.90	
Counsel fees,	135.00	
Stenographer,	2,689.58	
Clerk of Superior Court,	7,882.63	
Sheriff and deputies,	14,375.71	
Sheriff's office equipment,	111.10	
		27,952.41
Public welfare:		
County Farm expenditures, including jail and hospital detailed in Farm report,	$74,937.74	
Direct aid,	8,040.65	
Aid to soldiers,	1,705.62	
Board and care of children,	11,388.26	
Old age assistance, 25%,	2,520.87	
		98,593.14
Interest on temporary loans,		641.09
Indebtedness:		
Temporary loan,		75,000.00
All other payments:		
County extension service,	$10,989.96	
Gaffney Library,	200.00	
Regional Associations,	500.00	
County retirement payment,	379.15	
Photostat machine expense,	1,898.21	
Special audit,	535.44	

Contingent fund,	120.00	
Special indexing,	3,144.19	
Surplus commodities,	685.79	
Miscellaneous,	85.02	
		18,537.76
Grand total,		$237,334.26

PAYMENTS BY TOWNS

	Board and Care	Soldiers' Aid	D. A.	O. A. A.
Albany,			$ 45.00	$ 241.52
Bartlett,	$ 3,018.15	$ 92.44	400.22	98.38
Brookfield,				79.26
Chatham,			1,228.10	
Conway,	463.13	1,187.98	1,525.53	483.53
Eaton,			6.00	
Effingham,	1,091.00	40.00	860.37	247.48
Freedom,				
Hart's Location,				
Jackson,				
Madison,				44.94
Moultonboro,	442.00			121.33
Ossipee,	2,681.87	385.10	1,093.86	334.64
Sandwich,			481.54	26.24
Tamworth,	609.80			
Tuftonboro,			320.00*	301.06
Wakefield,	2,609.65		436.60	134.25
Wolfeboro,	472.66		1,643.43	408.24
Total,	$11,388.26	$1,705.52	$8,040.65	$2,520.87

* Reimbursed by Tuftonboro.

TREASURER'S REPORT

To the Commissioners of Carroll County:

Gentlemen:

I hereby submit the following report of receipts and expenditures for the year ending December 31, 1955:

RECEIPTS

Cash on hand, January 1, 1955,			$ 19,350.06
Taxes received:			
1955 assessment,		$124,532.21	
Reimbursements received:			
Old age assistance,	$191.42		
Direct aid,	350.00		
Aid to dependent children,	868.00		
Surplus commodities,	887.54		
Total,		2,296.96	
Income from photostat machine,		957.83	
Income from County Home,		38,111.64	
Tax anticipation loans,		75,000.00	
Insurance refunds and miscellaneous,		283.94	
Total receipts from all sources,			241,182.58
Grand total,			$260,532.64

EXPENDITURES

Officers' salaries,		$ 6,067.00
Officers' expenses,		3,514.32
Registry of deeds, expenses,		1,050.16
Registry of probate, expenses,		1,399.83
Maintenance of Court House,		3,405.02
Superior Court expenses:		
Jury payrolls,	$ 2,366.49	
State vs. Payrolls,	391.90	
Stenographer,	2,689.58	
Clerk of court,	7,882.63	
Counsel fees,	135.00	
Sheriff and deputies,	14,375.71	
		27,841.31
Welfare expense:		
County Home,	$73,362.78	
Direct aid,	8,040.65	
Soldiers' aid,	1,705.62	
Aid to dependent children,	11,388.26	
Old age assistance,	2,520.87	
		97,018.18
Payment of tax anticipation loans,		75,000.00
Photostat machine expense,		1,898.21
Interest on tax anticipation loans,		641.09
Carroll County Farm Bureau,		10,989.96
Gaffney Library,		200.00
Aid to Regional Associations,		500.00
County share, retirement system costs,		379.15
Sheriff's office expense,		111.10
Registry of deeds, indexing expense,		3,149.19
Contingent fund,		120.00
Surplus commodities,		685.79
Insurance,		2,748.59
Miscellaneous,		85.02

Cost of State audit,	535.44
Contingent funds transferred to savings accounts,	6,865.16
Total disbursements,	$244,199.42
Cash on hand, December 31, 1955,	16,333.22
Grand total,	$260,532.64

Respectfully submitted,

KENNETH BERRY,
Treasurer.

APPORTIONMENT OF COUNTY TAX

1955
$124,532.21

	Proportion of Tax	Amount of Tax
Albany,	$ 11.24	$ 1,399.74
Bartlett,	44.12	5,494.36
Brookfield,	14.06	1,750.92
Chatham,	6.62	824.40
Conway,	205.62	25,606.31
Eaton,	7.43	925.27
Effingham,	18.36	2,286.41
Freedom,	27.68	3,447.05
Hart's Location,	.59	73.47
Jackson,	28.38	3,534.23
Madison,	31.37	3,906.58
Moultonborough,	109.42	13,626.32
Ossipee,	75.69	9,425.84
Sandwich,	50.53	6,292.61
Tamworth,	47.76	5,947.66
Tuftonboro,	80.79	10,060.96
Wakefield,	63.90	7,957.61
Wolfeboro,	176.41	21,968.73
	$ 999.97	$124,528.47

			Amount to be Paid by State	Amount to be Paid by Tax-payers
Unincorporated places:				
Hale's Location,	$ .03	$ 3.74	$0.00	$3.74
	$ .03	$ 3.74	$0.00	$3.74
	$1,000.00	$124,532.21		

SUMMARY OF APPORTIONMENT OF COUNTY TAXES FOR UNINCORPORATED PLACES

1955

Carroll County

Hale's Location:

Total valuation,	$6,594.00
Growing wood and timber valuation,	$4,002.00
Lands and buildings valuation,	$2,592.00
Proportion of county tax,	$ .03
Amount of county tax,	$3.74
Percent growing wood and timber,	61%
Percent land and buildings,	39%
County tax on growing wood and timber,	$2.28
County tax on lands and buildings,	$1.46
Balance of yield tax available from 1943,	$482.28
Net yield taxes collected during 1954,	$0.00
Total amount available 1955,	$482.28
Amount applied to tax on growing wood and timber,	$2.28
Amount applied to tax on lands and buildings,	$1.46
Balance of yield tax available for 1956,	$478.54

Recapitulation:

From yield tax collections,	$3.74

FINANCIAL REPORT

Carroll County, December 31, 1955

BALANCE SHEET

Assets

Cash on hand, December 31, 1955,	$16,333.22	
Other assets:		
(a) Accounts due Home, O. A. A. and board and care,	6,934.43	
(b) Photostat,	1,133.06	
(c) Other,	402.61	
Total assets,		$24,803.32

Liabilities

Account owed by the county,	None	
Total liabilities,	None	
In Wolfeboro National Bank savings account:		
Barn insurance,	$13,141.33	
Sawyer account,	1,269.59	
In North Conway Loan and Banking Company:		
Building fund,	5,041.67	
Water fund,	1,880.70	
		21,333.29
Surplus, excess of assets over liabilities,		$46,136.61

COUNTY TAXES UNCOLLECTED AT END OF PERIOD

County taxes due from towns, None

Statement as to whether the accounts are correct and well vouched. They are.

Statement as to whether the sums charged in the accounts for articles purchased are according to market value. They are to the best of our knowledge.

Statement as to whether the articles purchased as shown by the accounts have been used for the benefit of the county. They have been to the best of our knowledge.

Date—February 8, 1956.

ALBERT P. BALLARD,
H. C. LOVEJOY,
Auditors of Carroll County.

ANNUAL PAYMENTS OF SALARIES AND EXPENSES OF THE CARROLL COUNTY COMMISSIONERS

January 1, 1955, to December 31, 1955, Inclusive

	Salary	Expenses
Edwin B. Edgerly:		
1st quarter,	$ 240.00	$ 107.27
2nd quarter,	280.00	128.35
3rd quarter,	170.00	79.10
4th quarter,	180.00	62.70
	$ 870.00	$ 377.42

	Salary	Expenses
Samuel P. MacKenzie:		
1st quarter,	$ 220.00	$ 98.25
2nd quarter,	275.00	97.15
3rd quarter,	150.00	54.15
4th quarter,	180.00	60.25
	$ 825.00	$ 309.80

	Salary	Expenses
John N. Leighton:		
1st quarter,	$ 270.00	$ 217.81
2nd quarter,	295.00	260.90
3rd quarter,	215.00	237.80
4th quarter,	165.00	229.30
	$ 945.00	$ 945.81

	Salary	Expenses
Total payments:		
Edgerly,	$ 870.00	$ 377.42
MacKenzie,	825.00	309.80
Leighton,	945.00	945.81
	$2,640.00	$1,633.03

HERBERT C. LOVEJOY,
ALBERT P. BALLARD,
Auditors of Carroll County.

COUNTY TAXES UNCOLLECTED AT END OF PERIOD

County taxes due from towns, None

Statement as to whether the accounts are correct and well vouched. They are.

Statement as to whether the sums charged in the accounts for articles purchased are according to market value. They are to the best of our knowledge.

Statement as to whether the articles purchased as shown by the accounts have been used for the benefit of the county. They have been to the best of our knowledge.

Date—February 8, 1956.

ALBERT P. BALLARD,
H. C. LOVEJOY,
Auditors of Carroll County.

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENSES

	1955 Budget	Spent in 1955	Over-expended	Under-Expended
Salaries of officers,	$ 6,550.00	$ 6,067.00		$ 483.00
Expenses of:				
Officers,	2,920.00	3,514.32	$ 594.32	
Register of deeds,	1,000.00	1,050.16	50.16	
Register of probate,	1,200.00	1,399.83	199.83	
Court House,	4,000.00	4,578.67	578.67	
Jury payrolls,	3,000.00	2,366.49		633.51
State vs. Payroll,	750.00	391.90		358.10
Counsel fees,	400.00	135.00		265.00
Stenographer,	2,000.00	2,689.58	689.58	
Clerk of courts,	9,000.00	7,882.63		1,117.37
Sheriff and deputies,	14,350.00	14,375.71	25.71	
Sheriff's office equipment,	300.00	111.10		188.90
Public welfare:				
County Home,	66,745.54	74,937.74	8,192.20	
Direct aid,	7,500.00	8,040.65	540.65	
Soldiers' aid,	1,500.00	1,705.62	205.62	
Old age assistance,	3,000.00	2,520.87		479.13
Board and care of children,	7,500.00	11,388.26	3,888.26	
Interest on temporary loans,	500.00	641.09	141.09	

Photostat expenses,	1,000.00	1,898.21	898.21	
Extension service,	10,990.00	10,989.96		.04
Special indexing,	2,830.00	3,144.19	314.19	
Gaffney Library,	200.00	200.00		
Regional Associations,	500.00	500.00		
Retirement fund,	525.00	379.15		145.85
State audit,	500.00	535.44	35.44	
Surplus commodities,		685.79	685.79	
Contingent fund,		120.00	120.00	
Miscellaneous,	100.00	85.02		14.98
Total,	$148,860.54	$162,334.26	$17,159.72	$3,686.00
		-148,860.54	-3,686.00	
		$13,473.72	$13,473.72	

CARROLL COUNTY HOME ONLY
BUDGET FOR 1956

Division	1955 App.	1955 Exp.	Over Exp.	Under Exp.	1956 Proposed
I Salaries,	$30,000.00	$31,450.12	$ 1,450.12		$32,500.00
II Other expenses of administration,	1,000.00	646.25		$ 353.75	1,000.00
III Fuel, light, power,	5,000.00	6,085.06	1,085.06		6,000.00
IV Equipment, except Farm,	900.00	862.19		37.81	1,000.00
V Minor repairs,	1,000.00	170.64		829.36	1,000.00
VI Other expenses,	5,000.00	7,287.23	2,287.23		7,000.00
VII Farm equipment,	500.00	415.60		84.40	800.00
VIII Livestock,	800.00	418.00		382 00	600.00
IX Food for stock,	5,000.00	5,234.06	234.06		5,000.00
X Seed and fertilizer,	1,000.00	924.02		75.98	1,000.00
XI Other expenses of farming,	1,500.00	3,248.94	1,748.94		2,800.00
XII Provisions,	7,500.00	9,014.26	1,514.26		9,000.00
XIII Clothing,	800.00	789.79		10.21	800.00
XIV Medical,	2,000.00	2,795.30	795.30		2,800.00
XV Hospital,					
XVI Funerals,	300.00	199.50		100.50	300.00
XVII Insurance,	1,375.00	2,461.48	1,086.48		2,500.00
XVIII Construction and alteration,	1,670.54	1,701.44	30.90		
XIX Taxes,	1,100.00	1,026.06		73.94	1,100.00
XX Miscellaneous,	300.00	207.80		92.20	300.00
Totals,	$66,745.54	$74,937.74	$10,232.35	$2,040.15	$75,500.00

INMATES AND BOARDERS

Number remaining January 1, 1955,	35
Number admitted during 1955,	32
Total,	67
Deaths:	
Number of deaths during 1955,	4
Number discharged during 1955,	20
Number remaining January 1, 1956,	43
Weeks board supplied,	1,928
Jail:	
Number in jail January 1, 1955,	0
Number admitted during 1955,	46
Total,	46
Number discharged during 1955,	46
Number remaining in jail January 1, 1956,	0
Weeks board supplied,	39
House of correction:	
Number remaining January 1, 1955,	5
Number admitted during 1955,	45
Total,	50
Number discharged during 1955,	42
Number remaining January 1, 1956,	8
Weeks board supplied,	441
Weeks of board supplied:	
Inmates and board,	1,928
Jail,	39
House of correction,	441
Help,	832
Commissioner's delegation and guests,	42
	3282

Expenditures for 1955,	$ 74,937.74
Personal inventory, January 1, 1955,	52,594.00
Accounts due Farm, January 1, 1955,	3,046.58
	$130,578.32
Receipts from Farm and Home, 1955,	$38,111.64
Personal inventory, January 1, 1956,	45,260.50
Accounts due Farm, January 1, 1956,	7,337.04
	$90,709.18

$130,578.32
90,709.18

$ 39,869.14 divided by 3,282 weeks of board supplied equals $12.12 per capita per week.

Respectfully submitted,

HENRY J. HATCH,
Superintendent.

RECEIPTS BY MONTH FOR YEAR 1955

	Farm	Water	Board	Miscellaneous	Total
January,	$ 436.79	$ 50.00	$ 1,246.04	$ 2.85	$ 1,735.68
February,	2,163.21		787.20	109.62	3,060.03
March,	1,087.22		3,186.50	1.75	4,275.47
April,	489.78		3,169.99	84.59	3,744.36
May,	867.40		2,087.92	82.67	3,037.99
June,	675.72	10.00	2,182.55	1.42	2,869.69
July,	648.08	50.00	1,673.96	1.64	2,373.68
August,	722.96	60.00	1,466.31	77.76	2,327.03
September,	1,096.25	30.00	4,056.58	193.95	5,376.78
October,	746.90	6.67	1,038.45	28.15	1,819.17
November,	868.74	22.00	3,919.74	205.88	5,016.36
December,	1,136.72		883.81	454.87	2,475.40
	$10,938.77	$228.67	$25,699.05	$1,245.15	$38,111.64

BREAKDOWN OF EXPENSES, CARROLL COUNTY HOME AND FARM

Division		1955 Expenses
I	Salaries,	$31,450.12
II	Other expenses of administration,	646.25
III	Fuel, light, power,	6,085.06
IV	Equipment, except Farm,	862.19
V	Minor repairs,	170.64
VI	Other expenses,	7,287.23
VII	Farm equipment,	415.60
VIII	Livestock,	418.00
IX	Food for stock,	5,234.06
X	Seed and fertilizer,	924.02
XI	Other expenses of farming,	3,248.94
XII	Provisions,	9,014.26
XIII	Clothing,	789.79
XIV	Medical,	2,795.30
XV	Hospital,	
XVI	Funerals,	199.50
XVII	Insurance,	2,461.48
XVIII	Construction and alteration,	1,701.44
XIX	Taxes,	1,026.06
XX	Miscellaneous,	207.80
	Total,	$74,937.74

CARROLL COUNTY EXTENSION SERVICE

1956 BUDGET REPORT

	1955 Budget	1955 Expended	1956 Proposed
Salaries:			
Extension agents,	$ 1,400.00	$ 1,400.00	$ 1,700.00
Clerical labor,	3,652.00	3,652.00	3,999.00
Other expenses,	4,750.00	4,841.00	4,640.00
	$ 9,802.00	$ 9,893.00	$10,339.00
Salary:			
County foresters,	612.00	612.00	750.00
Clerical labor,	100.00	100.00	161.00
Other expense,	788.00	788.00	788.00
	$ 1,500.00	$ 1,500.00	$ 1,699.00
Grand total,	$11,302.00	$11,393.00	$12,038.00

1955 budget,	$11,302.00
1955 appropriation,	$10,990.00
1955 expenses,	$11,393.00
1956 budget,	$12,038.00
Needed,	$12,038.00
Requested appropriation,	$12,000.00

CARROLL COUNTY EXTENSION SERVICE

1956 BUDGET REPORT

	1955 County Budget	1955 Expenses	1956 Proposed County Budget
Agents' salaries,	$ 1,400.00	$ 1,400.00	$ 1,700.00
Clerical salaries,	3,652.00	3,652.00	3,999.00
Janitors and miscellaneous labor,	15.00	15.00	25.00
Travel, agents,	2,800.00	2,900.00	2,900.00
Freight and express,	10.00		10.00
Telephone and postage,	405.00	355.00	335.00
Rent,	766.00	766.00	636.00
Printing,	15.00	15.00	15.00
Repairs to equipment,	75.00	50.00	60.00
Supplies and materials,	475.00	490.00	520.00
Equipment,	140.00	110.00	89.00
Library,	30.00	30.00	30.00
Other,	20.00	20.00	20.00
Sub-total,	$ 9,803.00	$ 9,803.00	$10,339.00
Forester:			
Salary,	$ 612.00	$ 612.00	$ 750.00
Stenographic labor,	100.00	100.00	161.00
Travel,	598.00	598.00	598.00
Telephone,	50.00	50.00	50.00
Rent,	130.00	130.00	130.00
Supplies,	10.00	10.00	10.00
	$ 1,500.00	$ 1,500.00	$ 1,699.00
Grand total,	$11,303.00	$11,303.00	$12,038.00

REPORT OF CLERK OF SUPERIOR COURT

To the Commissioners of Carroll County:

Gentlemen:

The following is a correct report of my receipts and disbursements as Clerk of the Superior Court for the May and November Terms of Court in 1955.

MAY TERM

Receipts

Naturalization and passport fees,	$ 34.00
Entry fees,	260.00
All other fees,	237.30
Collected for telephone and telegraph,	29.25
Sale of dockets,	30.00
Fines received,	300.00
Received on account, clerk's allowance, clerical hire and permanent records,	3,034.22
	$3,924.77

Disbursements

Extending permanent records,	$ 182.25
Secretary of State,	4.00
Deputy clerk's bond premium,	25.00
Postage, express and box rent,	61.02
H. Trapp, entry fee, transfer to Belknap,	2.50
Clerk's allowance and clerical hire,	3,650.00
	$3,924.77

NOVEMBER TERM

Receipts

Naturalizations and passports,	$ 18.00
Entry fees,	270.00
All other fees,	335.97
Collected for telephone and telegraph,	30.90
Dockets sold,	30.00
Received on account, clerk's allowance, travel, clerical hire and permanent records,	3,350.11
	$4,034.98

Disbursements

Extending permanent records,	$ 196.46
Clerk's bond premium,	25.00
Postage, express and box rent,	43.84
Clerk's travel,	25.68
Clerk's allowance and clerical hire,	3,744.00
	$4,034.98

Respectfully submitted,

ROBERT C. SAWYER,
Clerk.

SOLICITOR'S REPORT

TO THE COMMISSIONERS OF CARROLL COUNTY

In accordance with the provisions of the statutes, I hereby make my report as Solicitor for the County of Carroll for the year ending December 31, 1955.

During the year, the County was not a party to any suit and there are no suits pending against the County. The following cases were handled before the Superior Court:

1352 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Sentence: respondent ordered to be confined to hard labor for the term of six months in the Carroll County House of Correction.

1353 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1354 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1355 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1356 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1357 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1358 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1359 Harry L. Hildreth. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1361 Thomas Watkins, Jr. Assault with intent to kill. Plea: nolo. Sentence: respondent fined $300.00 and placed on probation for two years.

1362 Thomas Watkins, Jr. Aggravated assault. Plea: nolo. Continued for sentence.

1364 George H. Kennedy. Vagrancy. Plea: nolo. Sentence: thirty days in House of Correction.

1365 Laurence E. Farrington. Reckless driving resulting in death. Plea: guilty. Sentence: $500.00 fine and probation for one year.

1366 Lawrence Stevens. Breaking, entering and larceny. Plea: guilty. Sentence: four months in House of Correction.

1367 Frank H. Thompson. Breaking, entering and larceny. Plea: guilty. Sentence: six months in House of Correction.

1368 Carroll Johnson. Breaking, entering and larceny. Plea: guilty. Sentence: six months in House of Correction.

1369 Guy Avery. Assault. Plea: nolo. Sentence: four months in House of Correction.

1370 Aaron Johnson. Breaking, entering and larceny. Plea: guilty. Continued for sentence.

1371 Harry O. Vasey. Larceny by check. Plea: guilty. Continued for sentence. Respondent ordered to make full restitution.

Respectfully submitted,

ARLOND C. SHEA,
County Solicitor.

CARROLL COUNTY

SHERIFF'S REPORT

The State of New Hampshire

Carroll, ss. Superior Court

COURT ATTENDANCE

MAY TERM, 1955

Clyde B. Foss, Sheriff:		
Attendance 43 days,	$430.00	
Travel 652 miles,	65.20	
Meals,	18.75	
Rev. Clifford W. Laws,	15.00	
		$528.95
Irene C. Bryant, Deputy Sheriff:		
Attendance 1 day,	$10.00	
Travel 30 miles,	3.00	
Meal,	1.50	
		14.50
Herbert L. Taylor, Deputy Sheriff:		
Attendance 2 days,	$20.00	
Travel 112 miles,	11.20	
		31.20
Fred W. Long, Deputy Sheriff:		
Attendance 2 days,	$20.00	
Travel 52 miles,	5.20	
Meals,	3.00	
		28.20
Robert L. Davison, Deputy Sheriff:		
Attendance 6 days,	$60.00	
Travel 72 miles,	7.20	
Meals,	3.75	
		70.95

Joseph N. Glover, Deputy Sheriff:		
Attendance 5 days,	$50.00	
Travel 144 miles,	14.40	
Meals,	5.00	
		69.40
Charles A. Severance, Deputy Sheriff:		
Attendance 17 days,	$170.00	
Travel 424 miles,	42.40	
Meals,	17.50	
Notifying jury,	5.00	
Telephone calls notifying jury,	13.00	
		247.90
Total for May Term, 1955,		$991.10

COURT ATTENDANCE

NOVEMBER TERM, 1955

SPECIAL SESSIONS

July 8, 1955

Clyde B. Foss, Sheriff:		
Attendance 1 day,	$10.00	
Travel 38 miles,	3.80	
		$13.80

August 8, 1955

Charles A. Severance, Deputy Sheriff:		
Attendance 1 day,	$10.00	
Travel 24 miles,	2.40	
		$12.40

September 12, 1955

Clyde B. Foss, Sheriff:		
Attendance 1 day,	$10.00	
Travel 38 miles,	3.80	
		$13.80

Charles A. Severance, Deputy Sheriff:		
Attendance 1 day,	$10.00	
Travel 24 miles,	2.40	
		$12.40
Herbert L. Taylor, Deputy Sheriff:		
Attendance 1 day,	$10.00	
Travel 56 miles	5.60	
		$15.60

COURT ATTENDANCE
NOVEMBER TERM, 1955

Clyde B. Foss, Sheriff:		
Attendance 46 days,	$460.00	
Travel 678 miles,	67.80	
Meals, jury and deputies,	42.65	
Meals, sheriff,	14.40	
Rev. Clifford W. Laws,	15.00	
	$599.85	
July 8, Sept. 12, 1955,	27.60	
		$627.45
Irene C. Bryant, Deputy Sheriff:		
Attendance 1 day,	$10.00	
Travel 30 miles,	3.00	
Meal,	1.50	
		14.50
Herbert L. Taylor, Deputy Sheriff:		
Attendance 5 days,	$50.00	
Travel 288 miles,	28.80	
	$78.80	
September 12, 1955,	15.60	
		94.40
Fred W. Long, Deputy Sheriff:		
Attendance 3 days,	$30.00	

Travel 78 miles,	7.80	
Meals,	2.00	
		39.80
Robert L. Davison, Deputy Sheriff:		
Attendance 3 days,	$30.00	
Travel 36 miles,	3.60	
Meals,	2.00	
		35.60
Joseph N. Glover, Deputy Sheriff:		
Attendance 2 days,	$20.00	
Travel 72 miles,	7.20	
Meals,	3.00	
		30.20
Charles A. Severance, Deputy Sheriff:		
Attendance 15 days,	$150.00	
Travel 434 miles,	43.40	
Meals,	15.00	
Notifying jury two ½ days,	10.00	
Notifying jury telephone calls,	2.50	
	$220.90	
August 8, September 12, 1955,	24.80	
		245.70
Total for November Term, 1955,		$1,087.65

CARROLL COUNTY SHERIFF'S CRIMINAL INVESTIGATION REPORT

Covering Period from January 1, 1955, through December 31, 1955

Total number of cases reported to and investigated by the Sheriff's Department—one hundred and thirty.

Classified as Follows

61 breaking, entering and larceny; 21 grand larceny; 31 petty larceny; 3 stolen automobiles; 9 misdemeanors; 3 assault cases; 1 rape case; 1 suicide.

68 of these cases have been solved by arrest or exceptional clearance. About 40% of the remaining cases have been classified as unfounded, no action taken. The remainder are open cases still under investigation.

Total value of personal property recovered and returned to its rightful owners was $9,038.20. ($1,576.45 of this is actual cash and restitutions paid; $3,000.00 is securities, face value; and $4,461.75 is the value of stolen goods and property recovered and returned to owners.)

Respectfully submitted,

CLYDE B. FOSS,
Sheriff.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

CONCORD, NEW HAMPSHIRE

September 9, 1955

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Carroll County Commissioners, County Treasurer, Clerk of the Superior Court and Superintendent of the County Home for the fiscal years ended December 31, 1953, and December 31, 1954. In our opinion the Exhibits presented herewith reflect the true financial condition of the County on December 31, 1953, and December 31, 1954, together with the results of operations for the fiscal years ended on these dates.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission.

ALAN R. MATTHEWS, Auditor.

HUGH J. CASSIDY, Accountant.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

September 9, 1955.

Board of County Commissioners,
Carroll County,
Ossipee, New Hampshire.

Gentlemen:

In accordance with the provisions of Chapter 82, Section 27, of the Revised Laws, the biennial examination and audit of the accounts of Carroll County has been made by this Division. The audit covered the fiscal years ended December 31, 1953, and December 31, 1954. Submitted herewith is the report of this audit including Exhibits as hereafted listed. The report is made up in three sections as follows:

Section I —Fiscal year ended December 31, 1953.
Section II —Fiscal year ended December 31, 1954.
Section III—Ten year statement of County taxes assessed, net debt and bonded debt.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of County Commissioners, County Treasurer, Clerk of the Superior Court and Superintendent of the County Home.

FINANCIAL STATEMENTS

Comparative Balance Sheets:

December 31, 1952-December 31, 1953 (Exhibit A-1).
December 31, 1953-December 31, 1954 (Exhibit A-2).

Comparative balance sheets for the fiscal years ended December 31, 1952-1953 and December 31, 1953-1954, are presented in Exhibits A-1 and A-2, respectively. As indicated therein, the surplus increased by $6,921.50 in 1953 and decreased by $7,961.10 in 1954.

Analysis of Change in Financial Condition:

Fiscal year ended December 31, 1953 (Exhibit B-1).
Fiscal year ended December 31, 1954 (Exhibit B-2).

Statements presenting an analysis of the factors which affected the change in financial condition of the County during the fiscal years ended December 31, 1953, and December 31, 1954, are included in Exhibits B-1 and B-2 respectively.

The increase in surplus during 1953 amounted to $6,-921.50. The factors which caused this were as follows:

Increases in Surplus

Net budget surplus,	$7,567.24	
Payment of Dore note,	800.00	
Decrease in accounts payable,	670.00	
County Home petty cash fund established during 1953,	25.00	
		$9,062.24

Decreases in Surplus

Decrease in accounts receivable,	$2,139.86	
Uncollected County tax of 1951, abated in 1953,	.88	
		2,140.74
Net increase,		$6,921.50

In 1954 the decrease in surplus amounting to $7,-961.10, resulted as follows:

Decreases in Surplus

Net budget deficit,	$ 938.98	
Cash surplus used to reduce 1954 County tax,	5,000.00	
Transfer of surplus cash to capital reserve fund,	5,000.00	
		$10,938.98

Increase in Surplus

Increase in accounts receivable,	2,977.88
Net decrease,	$7,961.10

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:

Fiscal year ended December 31, 1953 (Exhibits C-1 and D-1).

Fiscal year ended December 31, 1954 (Exhibits C-2 and D-2).

In the fiscal year ended December 31, 1953, a net revenue surplus of $6,023.76, plus a net unexpended balance of appropriations of $1,543.48, resulted in a net budget surplus of $7,567.24.

A net overdraft of appropriations of $5,637.18, less a net revenue surplus of $4,698.20, resulted in a net budget deficit of $938.98 in 1954.

Summaries of Receipts and Expenditures:

Fiscal year ended December 31, 1953 (Exhibit G-1).

Fiscal year ended December 31, 1954 (Exhibit H-2).

Summaries of the receipts and expenditures of the County, made up in accordance with the uniform classification of accounts, for the fiscal years ended December 31, 1953 and 1954, are presented in Exhibits G-1 and H-2, respectively.

ACCOUNTS OF COMMISSIONERS AND TREASURER

All orders issued by the Commissioners and Clerk of the Superior Court and checks issued by the Treasurer during the periods under review were examined and compared with corresponding entries in the Treasurer's records. Supporting invoices and payrolls were also ex-

amined and the classification of expenditures noted. Proof of the Treasurer's balance as of December 31, 1954, is shown in Exhibit I-2.

CLERK OF THE SUPERIOR COURT

The financial accounts and records of the Clerk of the Superior Court of Carroll County were examined. Court receipts were checked by source, insofar as possible, and found to be properly recorded. Court orders issued by the Clerk were supported by invoices, vouchers and payrolls bearing the approval of a Superior Court Justice.

COUNTY HOME

The accounts and records of the Superintendent of the County Home were examined. Receipts were checked by source through the triplicate receipt forms. All receipts, as recorded in the cash book, were properly accounted for by the Superintendent through remittances to the County Treasurer.

Classified summaries of receipts and expenditures of the County Home for the years 1953 and 1954, are presented in Exhibits I-1 and J-2, respectively.

GENERAL COMMENTS

Special Insurance Fund:

Summarized statements of the Special Insurance Fund for the fiscal years ended December 31, 1953, and December 31, 1954, are presented in Exhibits E-1 and E-2. As indicated by Exhibit E-2, the balance of this fund as of December 31, 1954, on deposit in the Wolfeboro National Bank, amounted to $12,504.32. However, as noted in the report of our previous audit, an expenditure of $500.00 which should have been charged to this fund was made from the general fund in 1952.

The reimbursement of $500.00 due the general fund from the Special Insurance Fund is included as an asset

item in the balance sheets of December 31, 1953 and 1954. The transfer of funds should be made before the close of the current fiscal year.

Special Fund—"Estate of Fred Sawyer":

There is on deposit in the savings department of the Wolfeboro National Bank, in the name of the "Estate of Fred Sawyer," the amount of $1,178.44, as indicated by Pass Book No. 9177, the last entry in which is dated March 23, 1953. By decree of the Probate Court dated June 2, 1953, the bank was authorized to turn these funds over to the County Treasurer. The proper steps should be taken before the close of the current fiscal year to effect this transfer.

Capital Reserve Funds:

The capital reserve funds as of December 31, 1954, amounted to $7,029.96, and were comprised as follows:

Water supply survey and project,	$2,029.96
County Home building fund,	5,000.00
	$7,029.96

The balance sheet of December 31, 1954, includes this amount as a liability item. There is no separate asset item for this account, however, inasmuch as it is included in the general fund cash balance at the close of the year.

The total amount of the capital reserve funds should be transferred from the general fund to a special capital reserve fund account as required by Chapter 160, Section 7, of the Laws of 1943, which provides as follows:

> "7. Investment. The moneys in each such fund shall be kept in a separate account and not intermingled with other funds of said municipality. Said capital reserve fund shall be invested only by deposit in some savings bank or in the savings de-

partment of a national bank or trust company in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state and when so invested the trustees hereinafter named shall not be liable for the loss thereof. Any interest earned or capital gains realized on the moneys so invested shall accrue to and become a part of the fund. Deposits in banks shall be made in the name of the town, district or county which holds the same as a reserve, and it shall appear upon the book thereof that the same is a capital reserve fund."

Overdraft of Appropriations:

It is noted that in the year 1954 there was a net overdraft of appropriations amounting to $5,637.18. In other words, the total expenditures for all purposes exceeded the total budgetary appropriations by these amounts.

In this connection attention is called to Chapter 73, of the Laws of 1951, which provides in part as follows:

"1. Appropriations. Amend Chapter 44 of the Revised Laws as amended by Chapter 142 of the Laws of 1947, by inserting after Section 7 the following new sections: 7-a. Exceeding Appropriations. No county commissioner shall pay, or agree to pay, or incur any liability for the payment of, any sum of money for which the county convention has made no appropriation, or in excess of any appropriation so made except for the payment of judgments rendered against the county. In the case of an emergency, however, county commissioners may apply to the executive committee, which, after a public hearing, may grant to the county commissioners authority in writing to make such emergency payment. Whenever it appears

that the amount appropriated for a specific purpose will not be used in whole or part for such purpose, the county commissioners may use such sum to augment other appropriations, if necessary, provided the total payments for all purposes do not exceed the total sum of appropriations in any year made by the county convention."

Whenever it appears that circumstances may make it necessary to exceed the total amount of budgetary appropriations, application should be made by the County Commissioners to the Executive Committee of the County Convention for authority to make such emergency expenditures.

Refunds Due Taxpayers in Hale's Location Account of Overpayment of County Taxes:

In computing the county taxes in Hale's Location for the years 1951 and 1952, no allowance was made for the amount to be paid by the State on account of the valuation of growing wood and timber which is exempt under the provisions of the Timber Tax Law. This amount was $14.73 in each of the two years. Because this portion of the county tax has in effect been paid twice, both by the property owners and by the State, a refund should be made to the taxpayers involved. The following statement shows in detail the refunds which should be made to the taxpayers by the County:

Due Taxpayers in Hale's Location for Overpayment on County Taxes:

Name and Address	1951	1952	Total
The Kennett Company, Conway,	$ 4.78	$ 4.78	$ 9.56
Charles H. Davis, North Conway,	.90	.90	1.80
Frank Heath, North Conway,	7.31	1.31	14.62

John H. Smith, Jr., and Roger W. Osborne, care of John H. Smith, Jr., North Conway,	1.74	1.74	3.48
	$14.73	$14.73	$29.46

Conclusion:

The provisions of Chapter 184 of the Laws of 1955 require that the summary of findings and recommendations of this report shall be published in the next annual report of the County. If this is not done the Tax Commission, at the expense of the County, may cause the summary to be separately published and distributed or published in a newspaper having a general circulation in the County.

The inclusion of Exhibits in the published report is optional with the County Commissioners.

The appreciation and thanks of this Division is hereby expressed to the officials of Carroll County and their office staffs for the assistance rendered during the course of the audit.

Yours very truly
HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission

ALAN R. MATTHEWS, Auditor.
HUGH J. CASSIDY, Accountant.

This audit in its entirety is on file in the office of the Carroll County Commissioners, should anyone desire to see it.